

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

SHEM OLAM, LLC,

Debtor.

Case No. 22-22493-SHL

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In the Matter of the Petition of SHEM OLAM LLC,
for review, under Article 7 of the Real Property Law,
of the assessment of certain real property taxes in
and for the Town of Ramapo,

Petitioner,

Index No.: 033289/2022

-against-

TOWN OF RAMAPO and BOARD OF ASSESSMENT
REVIEW OF THE TOWN OF RAMAPO,

Respondents.
-----X

DECLARATION OF SCOTT SHEDLER

Scott Shedler, IAO, pursuant to 28 U.S.C. §1746, declares as follows:

1. I am the duly appointed Assessor of the Town of Ramapo. I submit this Affidavit in support of the Respondents' motion to dismiss the adversary proceeding for lack of jurisdiction, or in the alternative for abstention and remand to the State Court, or in the alternative to dismiss the adversary proceeding on the basis that Shem Olam, LLC (the "Debtor") is not entitled to a real property tax exemption pursuant to Real Property Tax Law ("RPTL") §420-a as a matter of law based on the allegations of its RPTL Article 7 petition and the documentary evidence presented to the Town of Ramapo Assessor's Office and the Board of Assessment Review in support of its exemption application.

2. This Affidavit is based on my personal knowledge and a review of the records

maintained in the Town of Ramapo Assessor's Office.

3. I have reviewed the Affidavit of Alyssa A. Luis, Assessing Clerk I, dated September 13, 2022, and I find its contents to be accurate and correct.

4. On or about April 29, 2022, the Town of Ramapo Assessor's Office provided notice to the Debtor of the imposition of pro rata taxation pursuant to RPTL §§520 and 551 with respect to real property located at 105 Carlton Road, Town of Ramapo, (Tax Map No. 49.17-2-47) and 82 Highview Road, Town of Ramapo, (Tax Map No. 49.17-2-42)(collectively the "Subject Properties"). True and correct copies of the notices provided to the Debtor advising of the pro rata taxation are submitted herewith as Exhibit 3. The notices advise the Debtor of the imposition of pro rata taxation and the right to administrative review before the Town of Ramapo Board of Assessment Review.

5. The Town of Ramapo Assessor's Office also sent notice to predecessor in title of the Subject Properties, 82 Highview LLC, of the pro rata taxation. True and correct copies of the notices provided to 82 Highview LLC advising of the pro rata taxation are submitted herewith as Exhibit 4.

6. The Town of Ramapo Assessor's Office denied the applications for a real property tax exemption on the basis that the Petitioner has not demonstrated that it is organized or conducted for nonprofit purposes. True and correct copies of the determination letters of the Town of Ramapo Assessor's Office are submitted herewith as Exhibit 5. The determination letters advise the Debtor of the right to administrative review before the Board of Assessment Review.

7. The Town of Ramapo Board of Assessment Review hearings commenced on the

May 24, 2022 for the 2022 assessment year. Grievance complaints were required to be filed with the Town of Ramapo Assessor's Office on or before that date.

8. On or about May 19, 2022, the Debtor filed its grievance complaints with the Town of Ramapo Assessor's office, invoking its right to administrative review before the Board of Assessment Review. The Board of Assessment Review duly met, held hearings on the complaints, deliberated and issued its determinations on the Debtor's grievance complaints pursuant to RPTL §§524 and 525. True and correct copies of the grievance complaints received for the Subject Properties and the determinations of the Board of Assessment Review on the grievance complaints are submitted herewith collectively as Exhibit 6.

9. The Debtor therefore sought and was accorded full administrative review before the Board of Assessment Review regarding the pro rata taxation and its claim for a real property tax exemption and a final determination was duly issued by that administrative body.

10. The documents annexed to this Declaration are kept and maintained in the regular course of business of the Town of Ramapo Assessor's Office.

11. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.


SCOTT SHEDLER, IAO
TOWN ASSESSOR

Sworn to before me this
3RD day of October, 2022


NOTARY PUBLIC

KATHLEEN ANN FERRAZZANO
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01FE6339907
QUALIFIED IN ORANGE COUNTY
Commission Expires April 4, 2024